

रजिस्टर्ड ए० ए० ०३३/००० प्र० ०/१३-१४/९६।



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

गिमला, मंगलवार, 1 अक्टूबर, 1996/९ आश्विन, 1918

हिमाचल प्रदेश सरकार

विधि विभाग

विधायी (अमृता) अनुभाग

अधिसूचना

गिमला-२, 1 अक्टूबर, 1996

संख्या ए० ०१० ए० ० आ० ० डी० (६) २४/९६-लैज।—हिमाचल प्रदेश के राज्यपाल, भारत के संविधान के अनुच्छेद 213 के खण्ड (१) के अधीन प्रदत्त शक्तियों का प्रयोग करते हुए तारीख 1 अक्टूबर, 1996 को प्रधानमंत्री हिमाचल प्रदेश में गावियों और गाम्भान पर बार लगाने का (संशोधन) अध्यादेश, 1996 (1996 का अध्यादेश संख्यक 3)

को, संविधान के अनुच्छेद 348 के खण्ड (3) के अंतीन उसके प्राधिकृत पाठ सहित, राज्यव, हिमाचल प्रदेश में प्रकाशित करते हैं।

प्रादेश द्वारा,

हस्ताक्षरित/-
सचिव (विधि),
हिमाचल प्रदेश सरकार।

1996 का हिमाचल प्रदेश अध्यादेश संख्यांक 3

हिमाचल प्रदेश में यात्रियों और सामान पर कर लगाने का (संशोधन) अध्यादेश, 1996-

हिमाचल प्रदेश में यात्रियों और सामान पर कर लगाने का अधिनियम, 1955 (1955 का 15) वा और संशोधन करने के लिए अध्यादेश ।

भारत गण राज्य के संसारीमवं दर्प में हिमाचल प्रदेश के राज्यपाल द्वारा प्रकाशित ।

हिमाचल प्रदेश राज्य विवाद सभा मव में नहीं है और राज्यपाल का समाधान हो गया है कि ऐसी परिस्थितियां विद्यमान हैं जिनके कारण तुरन्त कारबाई करना उनके लिए आवश्यक हो गया है ।

अतः हिमाचल प्रदेश के राज्यपाल, भारत के मंविधान के अनुच्छेद 213 के खण्ड (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए निम्नलिखित अध्यादेश प्रकाशित करते हैं ।

1. इम अध्यादेश का संक्षिप्त नाम हिमाचल प्रदेश में यात्रियों और सामान पर कर लगाने का (संशोधन) अध्यादेश, 1996 है ।

2. हिमाचल प्रदेश में यात्रियों और सामान पर कर लगाने का अधिनियम, 1955 (जिसे इसमें इसके पश्चात् मूल अधिनियम कहा गया है) की धारा 2 में—

(क) खण्ड (d) के पश्चात् निम्नलिखित खण्ड जोड़ा जाएगा, अर्थात्—

“(d-a) “kilogram” means kilogram as defined in the Standards of Weights and Measures Act, 1976 ;” ;

(ख) विद्यमान खण्ड (dd) को खण्ड (d-b) के रूप में पुनः संशोधित किया जाएगा ; और

(ग) विद्यमान खण्ड (h) और (j) को खण्ड (j) और (k) के रूप में पुनः संशोधित किया जाएगा और इस प्रकार पुनः संशोधित खण्ड (j) से पूर्व निम्नलिखित खण्ड (h) और (i) अन्तः स्थापित किए जाएंगे, अर्थात्—

“(h) “prescribed authority” means any officer of the Excise and Taxation Department, not below the rank of an Excise and Taxation Inspector, appointed under sub-section (1) of section 7 of this Act;

(i) “Schedule” means the Schedule appended to the Act.”.

3. मूल अधिनियम की धारा 3 की उप-धारा (1) के स्थान पर, निम्नलिखित रद्दा जाएगा, अर्थात्—

“(1) There shall be levied, charged and paid to the State Government a tax—

(i) on all fares in respect of all passengers carried by motor vehicles at such rates not exceeding fifty per cent of the value of fares, and

धारा 2 का संशोधन ।

धारा 3 का संशोधन ।

(ii) on all freights in respect of all goods transported by motor vehicles at such rates not exceeding five per cent of the value of freight,

as the Government may, by notification, direct, subject to a minimum of five paise in any one case, the amount of tax being calculated to the nearest multiple of five paise by ignoring two paise or less and counting more than two paise as five paise.

Explanation.—When passengers are carried and goods are transported by a motor vehicle, and no fare or freight whether chargeable or not has been charged the tax shall be levied and paid as if such passengers were carried or goods transported at the normal rate prevalent on the route.”

धारा 3-B
का अन्तः-
स्थापन।

4. मूल अधिनियम की धारा 3-A के पश्चात् निम्नलिखित धारा 3-B अन्तःस्थापित की जाएंगी, अर्थात्—

“3-B. *Levy of additional goods tax.* (1) In addition to the tax levied under section 3, on and from the commencement of the Himachal Pradesh Passengers and Goods Taxation (Amendment) Ordinance, 1996, there shall be levied, charged and paid to the State Government, an additional tax on the transport of the goods specified in column (2) of the Schedule at the rates given in column (3) thereof for every slab of one hundred and fifty kilometers or part thereof covered/being covered by road within the State.

(2) The tax under sub-section (1) shall be paid by a person in-charge or the driver of the motor vehicle, as the case may be, in the prescribed manner, into the Government Treasury or the State Bank of India or to the prescribed authority of the district through which the transport of goods is affected subject to the condition that such authority shall issue him a receipt, in the prescribed form, in token of having received the amount specified therein.”

धारा 4 का
संशोधन।

5. मूल अधिनियम की धारा 4 में, विवरान परन्तुकों के स्थान पर निम्नलिखित परन्तुक रखी जाएंगे. अर्थात्—

“Provided that in the case of goods carriages or motor cabs, taxi cabs and scooter rickshaws, wherever an owner opts to pay the tax or tax and surcharge in lump-sum, the Government may accept a lumpsum in lieu of the tax or tax and surcharge, as the case may be, payable under sections 3 and 3-A, on freight or fare in the manner prescribed :

Provided further that in case of motor vehicles (including the stage carriages or contract carriages), other than those specified in the first proviso, in which the passengers are carried, wherever an owner opts to pay the tax and surcharge in lumpsum, the State Government may accept a lumpsum, in lieu of the tax and surcharge payable under sections 3 and 3-A, in the manner prescribed, taking into consideration the registered capacity of the vehicle and the distance to be covered by such motor vehicles under the permit issued to such vehicles.”

धारा 14-B
का
प्रतिस्थापन।

6. मूल अधिनियम की धारा 14-B के स्थान पर निम्नलिखित धाराएँ 14-B, 14-C और 14-D रखी जाएंगी, अर्थात्—

“14-B. *Establishment of check posts or barriers and inspection of goods in transit.*—(1) With a view to preventing or checking evasion of tax under this Act, the State Government may, by notification, direct the establishment of a check post or the erection of a barrier or both on such road or roads as may be notified.

(2) At every check post or barrier or at any other place when so required by an officer-in-charge of the check post or barrier or any other officer, not below the rank of an Excise and Taxation Inspector, the person-in-charge or the driver of the motor vehicle, as the case may be, shall stop or cause to be stopped the motor vehicle, and keep it stationary as long as may reasonably be necessary, and allow the aforesaid officer to examine the contents in the motor vehicle by breaking open the package or packages, if necessary, and inspect all records relating to the goods transported which are in the possession of such person-in-charge or driver, who shall also furnish such other information as may be required by the aforesaid officer, and if considered necessary, such officer may also search the goods and the motor vehicle.

(3) The person-in-charge or the driver of the motor vehicle, as the case may be, shall keep with him the receipt in the prescribed form showing the tax and/or additional goods tax paid by him under sections 3 and 3-B in respect of the goods being transported by him and produce on demand such receipt before an officer-in-charge of a check post or barrier or any other officer, not below the rank of an Excise and Taxation Inspector, checking such motor vehicle at any other place.

(4) If the person-in-charge or the driver of motor vehicle, as the case may be, fails to produce the receipt as required under sub-section (3), the officer-in-charge of the check post or barrier or any other officer referred to in sub-section (3), as the case may be, shall recover the tax and /or the additional goods tax, as the case may be, at the check post or barrier or at the place of inspection and issue him the receipt in the prescribed form.

(5) If the transport of the goods on which the tax and/or additional goods tax is payable under this Act, is being affected through the check post or the barrier falling first in the course of transit within the State, the person-in-charge or the driver of motor vehicle may pay the tax at such check post or the barrier and obtain a receipt, in the prescribed form, against such payment.

14-C. Penalties.—(1) Whosoever,—

(a) contravenes or abets the contravention of any of the provisions of this Act or the rules made thereunder or any order or direction made under any such provision or rule ; or

(b) conceals the particulars of the transport of the goods or deliberately furnishes inaccurate particulars,

shall, on conviction, be liable to imprisonment of either description which may extend to six months or a fine which may extend to one thousand rupees or to both.

(2) No Magistrate shall take cognizance of any offence under this Act or the rules made thereunder except on a complaint in writing made by an officer or authority authorised by the Commissioner, in this behalf.

14-D. Composition of offences.—(1) The State Government may, by notification in the Official Gazette, authorise any officer, not below the rank of an Excise and Taxation Officer, to compound the offences committed under this Act and rules made thereunder.

(2) The officer authorised under sub-section (1), may compound the offence committed under this Act by charging either a sum of rupees one thousand or double the amount of tax, surcharge, or additional goods tax whichever is higher.

(3) On payment of the sum referred to in sub-section (2), no further criminal proceedings shall be taken or continued to be taken against the person concerned in respect of such offence.”.

धारा 21-A
का अन्तः—
स्थापन।

7. मूल अधिनियम की धारा 21 के पश्चात् निम्नलिखित धारा 21-A अन्तः स्थापित की जाएगी, अर्थात्—

“21-A. Power to amend Schedule.—(1) The State Government may, subject to previous publication, by notification add to or delete therefrom any goods specified in column (2) of the Schedule or amend the rate of additional goods tax specified in column (3) thereof and thereupon the said Schedule shall stand amended accordingly :

Provided that the rate of the additional goods tax shall not be increased at any one time by more than 50 % of the rate specified in the Schedule.

(2) Every notification issued under sub-section (1) shall, as soon as may be, after it is issued, be laid on the Table of the Legislative Assembly.”.

8. मूल अधिनियम के अन्त में, निम्नलिखित अनुसूची जोड़ी जाएगी, अर्थात्—

SCHEDULE

[See sub-section (1) of section 3-B and section 21-A]

Sl. No.	Particulars of the goods on the transport of which additional goods tax is leviable	Rate of additional tax for transport of goods for every slab of 150 kilometers or part thereof.
(1)	(2)	(3)
1.	All type of yarn (excluding woollen yarn).	Rs. 1.00 per 10 kg. or part thereof.
2.	All type of conductors and aluminiun wire rods.	Rs. 10.00 per 10 kg. or part thereof.
3.	Bajri, sand sand other minor minerals.	Rs. 7.00 per Ton.

1	2	3
4. Bricks		Rs.30.00 per thousand
5. Brick bats		Rs. 15.00 per Ton
6. Carpets of all types		Rs. 10.00 per 10 kg. or part thereof.
7. Cement and Clinker		Rs. 60.00 per Ton
8. Forest produce :		
(a) Timber (Sawn, Hawkries, Dim-dimus, Logs, Baulies and Rough Axed of all sizes.)		Rs. 45.00 Cum.
(b) Khair Wood (including roots or in any other form).		Rs. 60.00 per quintal
(c) Fuel Wood and Chil Pulp Wood.		Rs. 10.00 per quintal
(d) Other Forest Produce :		
(i) Bhabar grass		Rs. 5.00 per quintal
(ii) Bamboo, Barberies, Emblica officinalis (Amla fruit) and resin.		Rs. 2.00 per 10 kg. or part thereof.
(iii) Dioscorea, Saussurea lappa (Kuth), Reetha, Terminalia Chebula (Hara fruit) and Terminalia belerica (Behera fruit).		Rs. 4.00 per 10 kg. or part thereof.
(iv) Centiana Kacru (Kaur), Jurinea Macrocera (Dhoop) and Pierothiza Karrosa (Kaur, Karu).		Rs. 5.00 per 10 kg. or part thereof.
(v) Juglansregia (Akhrot bark and fruit), Violserpens Violodorata (Banaflsha), Chilgoza and Seeds of all forest species like Deodar, Kail, Chil and broad leaved species.		Rs. 10.00 per 10 kg. or part thereof.
(vi) Carum Carvi (Kala-zeera) and Katha.		Rs. 30.00 per 10 kg. or part thereof.
(vii) Rauwolfa serpentina (Rauwolfia).		Rs. 75.00 per 10 kg. or part thereof.
(viii) Merchella esculenta (Guchhie)		Rs. 30.00 per 10 kg. or part thereof.
9. Fruits (excluding dry fruits not otherwise specified).		50 paise per 10 kg. or part thereof.
10. Granite and Marble including Marble Chips and pieces.		75 paise per 10 kg. or part thereof.

1	2	3
11.	Prepared explosives, safety fuses, detonating fuses, detonating caps, detonators and propellant powder.	Rs. 5.00 per 10 kg. or part thereof.
12.	Vegetables including potatoes	25 paise per 10 kg. or part thereof.

Explanation.—For the purposes of this Schedule 'Timber' means all wood whether cut up or fashioned or hollowed out for any purpose or not but excluding fuel wood.”.

शिमला : 1-10-1996

महावीर प्रसाद
राज्यपाल,
हिमाचल प्रदेश।

कुलदीप चंद सूद,
सचिव (विधि)।

AUTHORITATIVE ENGLISH TEXT

H. P. Ordinance No. 3 of 1996.

THE HIMACHAL PRADESH PASSENGERS AND GOODS TAXATION (AMENDMENT) ORDINANCE, 1996

AN

ORDINANCE

further to amend the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (Act No. 15 of 1955).

Promulgated by the Governor of Himachal Pradesh in the Forty-seventh Year of the Republic of India.

Whereas the Legislative Assembly of Himachal Pradesh is not in session and the Governor of Himachal Pradesh is satisfied that the circumstances exist which render it necessary for him to take immediate action;

Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Himachal Pradesh is pleased to promulgate the following Ordinance:—

Short title. 1. This Ordinance may be called the Himachal Pradesh Passengers and Goods Taxation (Amendment) Ordinance, 1996.

15 of 1955 2. In section 2 of the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (hereinafter called the principal Act),—

Amendment of section 2.

(a) after clause (d), the following shall be added, namely:—

(d-a) “kilogram” means kilogram as defined in the Standards of Weights and Measures Act, 1976 ;” ;

(b) the existing clause (dd) shall be renumbered as clause (d-b) ; and

(c) the existing clauses (h) and (j) shall be re-numbered as clauses (j) and (k) and before the clause (j) so renumbered, the following clauses (h) and (i) shall be inserted, namely:—

(h) “prescribed authority” means any officer of the Excise and Taxation Department, not below the rank of an Excise and Taxation Inspector, appointed under sub-section (1) of section 7 of this Act ;

(i) “Schedule” means the Schedule appended to this Act ;”.

3. For sub-section (1) of section 3 of the principal Act, the following shall be substituted, namely:—

Amendment of Section 3.

(1) There shall be levied, charged and paid to the State Government a tax—

(i) on all fares in respect of all passengers carried by motor vehicles at such rates not exceeding fifty per cent of the value of fares , and

(ii) on all freights in respect of all goods transported by motor vehicles at such rates not exceeding five per cent of the value of freight,

as the Government may, by notification, direct, subject to a minimum of five paise in any one case, the amount of tax being calculated to the nearest multiple of five paise by ignoring two paise or less and counting more than two paise as five paise.

Explanation.—When passengers are carried and goods are transported by a motor vehicle, and no fare or freight whether chargeable or not has been charged the tax shall be levied and paid as if such passengers were carried or goods transported at the normal rate prevalent on the route.”

4. After section 3-A of the principal Act, the following section 3-B shall be inserted, namely:—

Insertion of section 3-B.

“3-B. *Levy of additional goods tax.*—(1) In addition to the tax levied under section 3, on and from the commencement of the Himachal Pradesh Passengers and Goods Taxation (Amendment) Ordinance, 1996, there shall be levied, charged and paid to the State Government, an additional tax on the transport of the goods specified in column (2) of the Schedule at the rates given in column (3) thereof for every slab of one hundred and fifty kilometers or part thereof covered/ being covered by road within the State.

(2) The tax under sub-section (1) shall be paid by a person-in-charge or the driver of the motor vehicle, as the case may be, in the prescribed manner, into the Government Treasury or the State Bank of India or to the prescribed authority of the district through which the transport of goods is affected subject to the condition that such authority shall issue him a receipt, in the prescribed form, in token of having received the amount specified therein.”.

Amendment
of section 4.

5. In section 4 of the principal Act, for the existing provisos, the following provisos shall be substituted, namely:—

“Provided that in the case of goods carriages or motor cabs, maxi cabs and scooter rickshaws, wherever an owner opts to pay the tax or tax and surcharge in lump-sum, the Government may accept a lumpsum in lieu of the tax or tax and surcharge, as the case may be, payable under sections 3 and 3-A, on freight or fare in the manner prescribed :

Provided further that in case of motor vehicles (including the stage carriages or contract carriages), other than those specified in the first proviso, in which the passengers are carried, wherever an owner opts to pay the tax and surcharge in lumpsum, the State Government may accept a lumpsum, in lieu of the tax and surcharge payable under sections 3 and 3-A, in the manner prescribed, taking into consideration the registered capacity of the vehicle and the distance to be covered by such motor vehicles under the permit issued to such vehicles.”.

Substitution
of section 14-B.

6. For section 14-B of the principal Act, the following sections 14-B, 14-C and 14-D shall be substituted, namely:—

“14-B. Establishment of check posts or barriers and inspection of goods in transit.—(1) With a view to preventing or checking evasion of tax under this Act, the State Government may, by notification, direct the establishment of a check post or the erection of a barrier or both on such road or roads as may be notified.

(2) At every check post or barrier or at any other place when so required by an officer-in-charge of the check post or barrier or any other officer, not below the rank of an Excise and Taxation Inspector, the person-in-charge or the driver of the motor vehicle, as the case may be, shall stop or cause to be stopped the motor vehicle, and keep it stationary as long as may reasonably be necessary, and allow the aforesaid officer to examine the contents in the motor vehicle by breaking open the package or packages, if necessary, and inspect all records relating to the goods transported which are in the possession of such person-in-charge or driver, who shall also furnish such other information as may be required by the aforesaid officer, and if considered necessary, such officer may also search the goods and the motor vehicle.

(3) The person-in-charge or the driver of the motor vehicle, as the case may be, shall keep with him the receipt in the prescribed form showing the tax and/or additional goods tax paid by him under sections 3 and 3-B in respect of the goods being transported by him and produce on demand such receipt before an officer-in-charge of

a check post or barrier or any other officer, not below the rank of an Excise and Taxation Inspector, checking such motor vehicle at any other place.

(4) If the person-in-charge or the driver of motor vehicle, as the case may be, fails to produce the receipt as required under sub-section (3), the officer-in-charge of the check post or barrier or any other officer referred to in sub-section (3), as the case may be, shall recover the tax and /or the additional goods tax, as the case may be, at the check post or barrier or at the place of inspection and issue him the receipt in the prescribed form.

(5) If the transport of the goods on which the tax and/or additional goods tax is payable under this Act, is being affected through the check post or the barrier falling first in the course of transit within the State, the person-in-charge or the driver of motor vehicle may pay the tax at such check post or the barrier and obtain a receipt, in the prescribed form, against such payment.

14-C. Penalties.—(1) Whosoever,—

(a) contravenes or abets the contravention of any of the provisions of this Act or the rules made thereunder or any order or direction made under any such provision or rule ; or

(b) conceals the particulars of the transport of the goods or deliberately furnishes inaccurate particulars,

shall , on conviction, be liable to imprisonment of either description which may extend to six months or a fine which may extend to one thousand rupees or to both.

(2) No Magistrate shall take cognizance of any offence under this Act or the rules made thereunder except on a complaint in writing made by an officer or authority authorised by the Commissioner, in this behalf.

14-D. Composition of offences.—(1) The State Government may, by notification in the Official Gazette, authorise any officer, not below the rank of an Excise and Taxation Officer, to compound the offences committed under this Act and rules made thereunder.

(2) The officer authorised under sub-section (1), may compound the offence committed under this Act by charging either a sum of rupees one thousand or double the amount of tax, surcharge, or additional goods tax whichever is higher.

(3) On payment of the sum referred to in sub-section (2), no further criminal proceedings shall be taken or continued to be taken against the person concerned in respect of such offence.”.

7. After section 21 of the principal Act, the following section 21-A shall be inserted, namely:—

“21-A. Power to amend Schedule.—(1) The State Government may, subject to previous publication, by notification add to or delete

Insertion of
section
21-A.

therefrom any goods specified in column (2) of the Schedule or amend the rate of additional goods tax specified in column (3) thereof and thereupon the said Schedule shall stand amended accordingly :

Provided that the rate of the additional goods tax shall not be increased at any one time by more than 50% of the rate specified in the Schedule.

(2) Every notification issued under sub-section (1) shall, as soon as may be, after it is issued, be laid on the Table of the Legislative Assembly.”.

Addition of Schedule. 9. At the end of the principal Act, the following Schedule shall be added, namely :—

“SCHEDULE”

[See sub-section (1) of section 3-B and section 21-A]

Sl. No.	Particulars of the goods on the transport of which additional goods tax is leviable	Rate of additional tax for transport of goods for every slab of 150 kilometers or part thereof
(1)	(2)	(3)
1.	All type of yarn (excluding woollen yarn).	Rs. 1.00 per 10 kg. or part thereof.
2.	All type of conductors and aluminium wire rods.	Rs. 10.00 per 10 kg. or part thereof.
3.	Bajri, sand and other minor minerals.	Rs. 7.00 per Ton
4.	Bricks	Rs. 30.00 per thousand
5.	Brick bats	Rs. 15.00 per Ton
6.	Carpets of all types	Rs. 10.00 per 10 kg. or part thereof.
7.	Cement and Clinker	Rs. 60.00 per Ton
8.	Forest produce :	
	(a) Timber (Sawn, Hawkries, Djindjinas, Logs, Baulies and Rough Axed of all sizes).	Rs. 45.00 Cum.
	(b) Khaar Wood (including roots or in any other form).	Rs. 60.00 per quintal
	(c) Fuel Wood and Chil Pulp Wood.	Rs. 10.00 per quintal
	(d) Other Forest Produce :	
	(i) Bhabar grass.	Rs. 5.00 per quintal
	(ii) Bamboo, Barberies, Embelja officinalis (Amla fruit) and resin.	Rs. 2.00 per 10 kg. or part thereof,

1	2	3
		Rs. 4.00 per 10 kg. or part thereof.
(iii) <i>Dioscorea</i> , <i>Sauvurea lappa</i> (Kuthi), <i>Reetha</i> , <i>Terminalia chebula</i> (Hara fruit) and <i>Terminalia belerica</i> (Behera fruit).		Rs. 5.00 per 10 kg. or part thereof.
(iv) <i>Centiana</i> Karru (Kaur), <i>Jurinea</i> <i>Macrolephila</i> (Dhoop), and <i>Picrothiza</i> Karrosa (Kaur, Karu).		Rs. 10.00 per 10 kg. or part thereof.
(v) <i>Juglansregia</i> (Akhrot bark and fruit), <i>Violaserpens</i> <i>Violoidorata</i> (Banaifsha), Chilgoza and Seeds of all forest species like Deodar, Kail, Chil and broad leaved species.		Rs. 30.00 per 10 kg. or part thereof.
(vi) <i>Carum Carvi</i> (Kalu-zeera) and Katha.		Rs. 75.00 per 10 kg. or part thereof.
(vii) <i>Rauvolfia serpentina</i> (Rauwolffia).		Rs. 30.00 per 10 kg. or part thereof.
(viii) <i>Merchella esculenta</i> (Guchhie).		50 paise per 10 kg. or part thereof.
9. Fruits (excluding dry fruits not otherwise specified).		75 paise per 10 kg. or part thereof.
10. Granite and Marble including Marble Chips and pieces.		Rs. 5.00 per 10 kg. or part thereof.
11. Prepared explosives, safety fuses, detonating fuses, detonating caps, detonators and propellant powder.		25 paise per 10 kg. or part thereof.
12. Vegetables including potatoes		

Explanation.—For the purposes of this Schedule 'Timber' means all wood whether cut up or fashioned or hollowed out for any purpose or not but excluding fuel wood.”.

में, हिमाचल प्रदेश में यात्रियों तथा सामान पर कर लगाने का (संशोधन) अध्यादेश, 1996 के उपर्युक्त अंग्रेजी अनुवाद को भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अधीन राजपत्र, हिमाचल प्रदेश में प्रकाशित किए जाने के लिए प्राधिकृत करता है।

राज्यपाल,
हिमाचल प्रदेश ।

माननीय राज्यपाल ने हिमाचल प्रदेश में यात्रियों तथा सामान पर कर लगाने का (संशोधन) अध्यादेश, 1996 के उपर्युक्त अंग्रेजी अनुवाद को भारत के संविधान के अनुच्छेद 348 (3) के अधीन राजपत्र, हिमाचल प्रदेश में प्रकाशित किए जाने के लिए प्राधिकृत कर दिया है।

सचिव (विधि),
हिमाचल प्रदेश सरकार।